

Donations - Received and Disbursed Policy FIN-001-016

**Presentation to Council
September 24, 2019**

Why update the policy?

- Ensure alignment with current County programs and services
- Ensure compliance with relevant legislation
- Overdue for review per County's *Mandatory Review of Bylaws and Policies* policy (GOV-002-021)

Findings from our review of donations

- Minimal donation activity at the County (receive approximately 75 donations totalling \$35,000 received annually)
- Need to provide clarity on both the receipt and disbursement of donations
- Opportunity to provide clarity on terminology, applicable policies and operational guidelines
- Stakeholders often interchange the terms sponsorship and donations

Common terminology

- Donation – voluntary transfer of cash or goods with no terms or conditions other than the program or initiative that it is to be used for
- Public Sponsorship – funds and/or in-kind support provided to external causes or initiatives in exchange for County profile or other benefits to support the delivery of programs or services
- Grant – a sum of money paid out by an organization for a particular purpose which commonly includes eligibility criteria, an application and selection process, and is conditional upon qualifications being met

Summary of policy changes

- Policy expanded to include donations disbursed as well as received
- Added definitions to provide clarity regarding commonly used and often interchanged terminology
- Cross-referenced related County policies

Highlights of donations received

- Expanded criteria regarding compatibility and need (County has right to refuse) and added Council decision
- Gifts of services or volunteering are not considered Donations
- Income tax receipts issued for Donations of \$20 or more (upon request)
- Income tax receipts will not be issued for Donations received on behalf of third parties
- Annual reporting of Donations received to Council

Highlights of donations disbursed

- Donations disbursed are NOT part of the County's normal business
- Council approval required
- County's preference for providing monetary support is:
 - Public Sponsorship
 - Grants
 - Other County funding opportunities

Recommendations

- THAT policy FIN-001-016 Donations – Received and Disbursed, as set out in Enclosure 1 of the Corporate Finance September 24, 2019 report, be approved
- THAT policy PUB-001-014 Public Sponsorship, as set out in Enclosure 3 of the Corporate Finance September 24, 2019, be approved
- THAT policy GOV-001-026 Elected Officials Business Expense Policy, as set out in Enclosure 5 of the Corporate Finance September 24, 2019 report, be approved

Questions?